

Article - Local Government

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§20–404.

(a) The hotel rental tax does not apply to the sale of a right to occupy a room or lodgings as a transient guest at a dormitory or other lodging facility that:

(1) is operated solely in support of the headquarters, a training facility, a conference facility, an awards facility, or the campus of a corporation or other organization;

(2) provides lodging solely for employees, contractors, vendors, and other invitees of the corporation that owns the dormitory or lodging facility; and

(3) does not offer lodging services to the general public.

(b) By resolution, Calvert County and St. Mary's County may provide a tax exemption for classes of hotels.

(c) In Carroll County, the hotel rental tax does not apply to a hotel with 10 or fewer sleeping rooms.

(d) Cecil County may impose the hotel rental tax only on a transient charge paid to a hotel located in any part of Cecil County that:

(1) is specified by the governing body of Cecil County as a population center;

(2) is not larger than 10 square miles in geographic area; and

(3) has a population of at least 6,000 residents.

(e) In Frederick County, the hotel rental tax does not apply to a hotel with:

(1) 10 or fewer sleeping rooms in its main building; and

(2) not more than 20 additional sleeping rooms in auxiliary structures on the hotel's property.

(f) In Washington County, the hotel rental tax does not apply to a transient charge paid to a hotel by:

- (1) the federal government;
- (2) a state; or
- (3) a unit or instrumentality of a state or the federal government.

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